

Amendment No. 1 to SB0045

McNally
Signature of Sponsor

AMEND Senate Bill No. 45*

House Bill No. 566

by deleting SECTION 1 in its entirety and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-407, is amended by deleting the section in its entirety and by substituting instead the following language:
67-6-407.

(a) The commissioner shall require each dealer of aviation fuel to file an additional report stating the total amount in gallons of aviation fuel sold and the dollar amount collected from such sales. The report required by this section shall be filed on a quarterly basis unless approved by the commissioner to be filed on a monthly basis. Such report shall be filed no later than thirty (30) days after the last day of the sales period covered by the report. The report shall be supplemental to any other report required by the department and shall be on a form prescribed by the department.

(b) In addition to any other penalty provided by law, the commissioner is authorized to assess any taxpayer required to file the report described in subsection (a) a civil penalty of two hundred fifty dollars (\$250) for failure to file such report. Such penalty shall be subject to waiver under the provisions of § 67-1-803.